

spirits, wines, cordials, and beer) is amended by striking out "April 1, 1956" each place it appears and inserting in lieu thereof "April 1, 1957", and by striking out "May 1, 1956" and inserting in lieu thereof "May 1, 1957".

(2) Section 5134 (a) (3) (relating to drawback in the case of distilled spirits) is amended by striking out "March 31, 1956" and inserting in lieu thereof "March 31, 1957".

26 USC 5134.

(3) Subsections (a) and (b) of section 5707 (relating to floor stocks refunds on cigarettes) are amended by striking out "April 1, 1956" each place it appears and inserting in lieu thereof "April 1, 1957", and by striking out "July 1, 1956" and inserting in lieu thereof "July 1, 1957".

26 USC 5707.

(4) Subsections (a) and (b) of section 6412 (relating to floor stocks refunds on motor vehicles and gasoline) are amended by striking out "April 1, 1956" each place it appears and inserting in lieu thereof "April 1, 1957", and by striking out "July 1, 1956" each place it appears and inserting in lieu thereof "July 1, 1957".

26 USC 6412.

Section 497 of the Revenue Act of 1951 (relating to refunds on articles from foreign trade zones), as amended, is amended by striking out "April 1, 1956" each place it appears and inserting in lieu thereof "April 1, 1957".

69 Stat. 15.

Approved March 29, 1956.

Public Law 459

CHAPTER 116

AN ACT

To provide for the reconveyance of oil and gas and mineral interests in a portion of the lands acquired for the Demopolis lock and dam project, to the former owners thereof, and for other purposes.

March 29, 1956
[H. R. 7097]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, upon application filed within three years after the date of the enactment of this Act by or on behalf of any person from whom lands or interests therein were acquired for the purposes of the Demopolis lock and dam project on the Tombigbee River and upon approval of that application by the Secretary of the Army whose determination shall be final, the Secretary of the Interior shall convey to such person all oil and gas and mineral interests acquired from him by the United States (excepting oil and gas and mineral interests in land areas to be designated by the Secretary of the Army surrounding or adjacent to the lock, dam, disposal area, dikes, abutments, and other necessary project facilities, and excepting lands to be designated by the Secretary of the Interior as needed for use as a public park or recreational facilities, or needed for facilities for the protection and management of migratory birds and fishing resources as provided in the Act of August 14, 1946 (60 Stat. 1018)), upon payment by such person of a purchase price therefor equal to the fair market value of such oil and gas and mineral interests as determined by the Secretary of the Interior.

Demopolis lock
and dam project,
Ala.
Reconveyance.

60 Stat. 1080,
16 USC 661-
666c.

SEC. 2. Each conveyance of oil and gas and mineral interests to a former owner under this Act shall contain such reservations and restrictions as in the opinion of the Secretary of the Army are necessary in the construction, operation, and maintenance of the Demopolis lock and dam project and as may otherwise be in the public interest.

Reservations
and restrictions.

SEC. 3. All proceeds from the sale of oil and gas and mineral interests under this Act shall be deposited in the Treasury as miscellaneous receipts.

Proceeds from
sale.

Appropriation.

SEC. 4. There are hereby authorized to be appropriated such sums as are necessary to carry out the purposes of this Act.

Approved March 29, 1956.

Public Law 460

CHAPTER 154

March 31, 1956
[H. R. 9770]

AN ACT

To provide revenue for the District of Columbia, and for other purposes.

District of Co-
lumbia Revenue
Act of 1956.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the "District of Columbia Revenue Act of 1956".

TITLE I—AMENDMENTS TO DISTRICT OF COLUMBIA
INCOME AND FRANCHISE TAX ACT OF 1947

SEC. 2. (a) The first sentence of section 4 (u) of title I of the District of Columbia Income and Franchise Tax Act of 1947, as amended (61 Stat. 331; D. C. Code, sec. 47-1551c (u)), is amended by inserting after "was received from the taxpayer" a comma and the following: "and whose gross income for the calendar year in which the taxable year of the taxpayer begins is less than \$500".

(b) Paragraph (9) of section 4 (u) of title I of said Act is repealed.

(c) Section 4 of title I of said Act is amended by adding at the end thereof the following new subsections:

"Head of fam-
ily".

"(v) The term 'head of a family' means an individual who maintains in one household one or more dependents as defined in paragraph (u) of this section. The personal exemption for dependents shall be allowed to the head of a family for dependents in excess of one dependent.

"Wages".

"(w) The term 'wages' means wages as defined in section 3401 (a) of the Internal Revenue Code of 1954.

"Payroll period".

"(x) The term 'payroll period' means payroll period as defined in section 3401 (b) of the Internal Revenue Code of 1954.

"Employer".

"(y) The term 'employer' means employer as defined in section 3401 (d) of the Internal Revenue Code of 1954.

"Employee".

"(z) The term 'employee' shall apply only to individuals having a place of abode or residing or domiciled within the District at a time a tax is required to be withheld by an employer, and to every other individual who maintained a place of abode within the District for more than seven months of the taxable year, whether domiciled in the District or not. The term 'employee' shall include an officer of a corporation, but shall not include any elective officer of the Government of the United States or any officer or employee in the legislative branch of the Government of the United States whose compensation is paid by the Secretary of the Senate or the Clerk of the House of Representatives, or any officer of the executive branch of such Government whose appointment to the office held by him was by the President of the United States and subject to confirmation by the Senate of the United States and whose tenure of office is at the pleasure of the President of the United States, unless such officer of the executive branch is domiciled within the District on the last day of the taxable year."

Medical care.
Deductions.

SEC. 3. The two provisos at the end of section 3 (a) (9) of title III of said Act (D. C. Code, sec. 47-1557b (a) (9)) are amended to read as follows: "Provided, however, That a taxpayer may deduct only such expenses as exceed 5 per centum of his adjusted gross income,